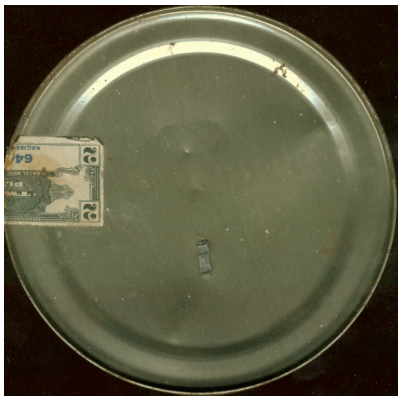
--- RM-468 - 64¢ / EXCISE TAX on 2 Pounds Plug - Series “C” - fine roulette - “Club Chewing Tobacco” ---

--- “Imperial Tobacco”, Granby - [1-23D] - scanned at 40% scale ---



RM-468 - **64¢ / EXCISE TAX** on 2 pounds, Series “C”, fine roulette, control # **7496025**, on a 5” dia. x 4⅜” vacuum packed can of **Club Chewing Tobacco** made by “Imperial Tobacco”, Granby, P.Q., coded **1-23D / ATC**, in July 1946.

There are three stickers reading [**20c / FEDERAL TAX / INCLUDED**] - which presents the following difficulty -
I have always thought that the federal duty on manufactured tobacco in 1939, which was 25¢ per pound, was raised to 35¢ per pound with the June1940 Budget - plus the added 16¢ per pound excise tax from the Budget of June 1942, which was raised to 32¢ per pound under the March 1943 Budget.

File path [c:\ MS - BOXES \ RM \ RM-468 - on 2 pounds Club Chewing (1-23D - ATC) - 7496025 - round can - 07 ‘46],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
January 19th 2014, JBH